2005 - 2006



Highland

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Summary of Total Expenditures By Function (All Funds)

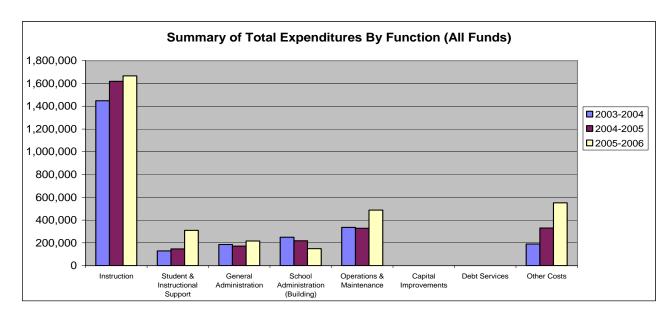
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,447,939	57%	1,618,736	58%	12%	1,666,567	49%	3%
Student & Instructional Support	130,347	5%	146,481	5%	12%	310,350	9%	112%
General Administration	185,777	7%	171,635	6%	-8%	216,000	6%	26%
School Administration (Building)	249,868	10%	218,235	8%	-13%	149,000	4%	-32%
Operations & Maintenance	336,246	13%	328,101	12%	-2%	488,164	14%	49%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	189,752	7%	330,051	12%	74%	551,756	16%	67%
Total Expenditures	2,539,929	100%	2,813,239	100%	11%	3,381,837	100%	20%
Amount per Pupil	\$9,007		\$11,054		23%	\$13,108		19%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

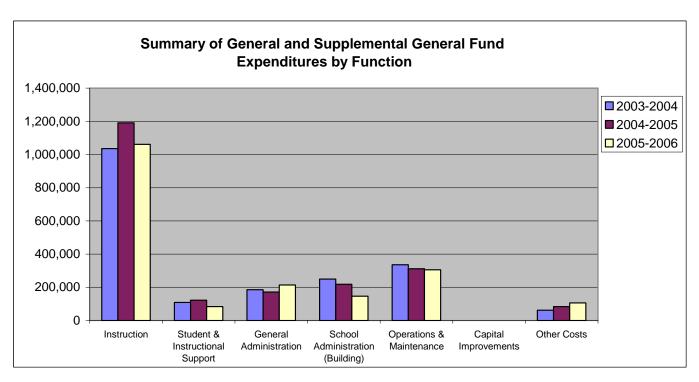
Further definition of what goes into each category: Instruction - 1000 Student & Instructional Support - 2100 & 2200 General Administration - 2300 School Administration (Building) - 2400

Operations & Maintenance - 2600 Other Costs - 2500, 2900 and 3000 and all others not included elsewhere Capital Improvements - 4000 Debt Services - 5100 Transfers - 5200



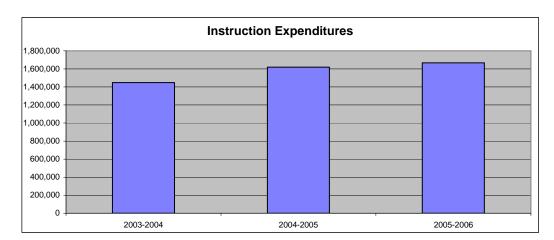
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,035,817	52%	1,190,817	57%	15%	1,061,484	55%	-11%
Student & Instructional Support	109,045	6%	122,849	6%	13%	84,200	4%	-31%
General Administration	185,777	9%	171,635	8%	-8%	214,000	11%	25%
School Administration (Building)	249,868	13%	218,235	10%	-13%	147,000	8%	-33%
Operations & Maintenance	336,246	17%	311,660	15%	-7%	306,050	16%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	62,437	3%	83,632	4%	34%	106,540	6%	27%
Total Expenditures	1,979,190	100%	2,098,828	100%	6%	1,919,274	100%	-9%
Amount per Pupil	\$7,018		\$8,247		18%	\$7,439		-10%



Instruction Expenditures (1000)

				%		%
	2003-2004		2004-2005	inc/	2005-2006	inc/
	Actual		Actual	dec	Budget	dec
General	899,093		1,129,798	26%	1,061,484	-6%
Federal Funds	56,320		45,731	-19%	49.488	
Supplemental General	136,724	•	61,019	-55%	49,400	
At Risk (4yr Old)	130,724		01,013	-5570		
At Risk (4-12)					40,000	
Bilingual Education	0		0	0%	40,000	
Capital Outlay	0		0	0%		
Driver Education	0	ŀ	4.665	0%	7,118	
Declining Enrollment	U		4,003	0 78	7,110	
Extraordinary School Program	0		0	0%		
Food Service	0	•	0	0%		
Professional Development	0		0	0%		
Parent Education Program	0	•	0	0%		0,0
Summer School	0	-	0	0%		0,0
Special Education	306,733		280,847	-8%	388,477	
Vocational Education	49.069	-	75,000	53%	55.000	
Gifts/Grants	0	•	0	0%	33,000	
Special Liability	0		0	0%		
School Retirement	0	•	0	0%		
Extraordinary Growth Facilities	0	•	0	0%		
Special Reserve	0	•	0	0%		7 070
KPERS Spec. Ret. Contribution	0	•	0	070	65,000	0%
Contingency Reserve	0	•	0	0%	00,000	7 070
Text Book & Student Material	0	•	21,676	0%		
Bond & Interest #1	0	•	0	0%		0%
Bond & Interest #2	0	•	0	0%		
No-Fund Warrant	0	•	0	0%		
Special Assessment	0	•	0	0%		
Temporary Note	0	•	0	0%		
Tomporary Note	Ü		J	070		, 0,0
SUBTOTAL	1,447,939		1,618,736	12%	1,666,567	3%
Enrollment (FTE)*	282.0	•	254.5	-10%	258.0	1%
Amount per Pupil	5,135		6,360	24%	6,460	2%
Adult Education	0		0	0%		0%
Adult Supplemental Education	0	ŀ	0	0%		
Area Vocational School	0	ŀ	0	0%		
Tuition Reimbursement	0	ŀ	0	0%		
Special Education Coop	0	ŀ	0	0%		
TOTAL	1,447,939	ŀ	1,618,736	12%	1.666.567	0,0



NOTE: Gifts/Grants includes private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

^{*}Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2005-06

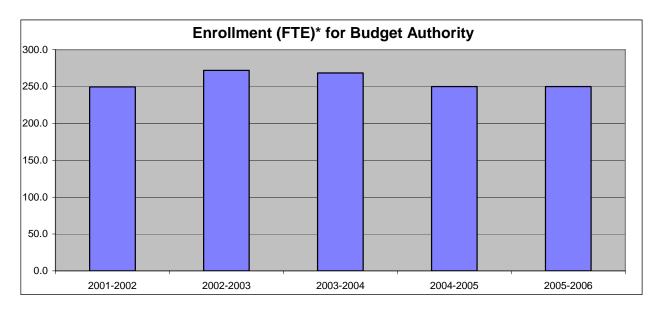
	2005-06			Estimated S	Sources of Rever	nue2005-06	
	Amount	July 1, 2005	State	Federal			
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,142,974	0	1,931,361	0		0	211,61
Supplemental General	232,000	3,388	90,086				138,52
Adult Education	0	0	0	0	0	0	(
At Risk (4yr Old)	0	0		0	0	0	(
Adult Supplemental Education	0	0			0	0	(
At Risk (K-12)	40,000	0		0	0	40,000	(
Bilingual Education	0			0	0	0	(
Capital Outlay	574,688	517,688	0	0	35,000	0	22,000
Driver Training	7,118	4,118	0		0	3,000	(
Declining Enrollment	0	0	0				(
Extraordinary School Program	0	0			0	0	(
Food Service	183,926	23,713	1,843	61,186	0	35,000	62,184
Professional Development	14,150	13,212	938	0	0	0	(
Parent Education Program	8,000	2,700	0	2,600	0	2,700	(
Summer School	0	0		0	0	0	(
Special Education	449,777	129,777	0	0	0	320,000	(
Vocational Education	55,000			0	0	55,000	(
Area Vocational School	0	0	0	0	0	0	(
Special Liability Expense Fund	0	0				0	(
Special Reserve Fund							
Gifts and Grants	0	0					(
Textbook & Student Materials Revolving							
School Retirement	0	0			0		(
Extraordinary Growth Facilities	0	0				[(
KPERS Special Retirement Contribution	80,416	0	80,416				
Tuition Reimbursement		0	0	0			(
Bond and Interest #1	0	0	0		0		(
Bond and Interest #2	0	0	0		0		(
No Fund Warrant	0	0					(
Special Assessment		0					(
Temporary Note	0	0]		0		
Coop Special Education	0	0	0	0	0	0	(
Federal Funds	49,488	3,628	XXXXXXXXXX	45,860	XXXXXXXXXXX	XXXXXXXXXXX	xxxxxxxxx
SUBTOTAL	3,837,537	698,224	2,104,644	109,646	35,000	455,700	434,323
Less Transfers	455,700						
TOTAL Budget Expenditures	\$3.381.837						

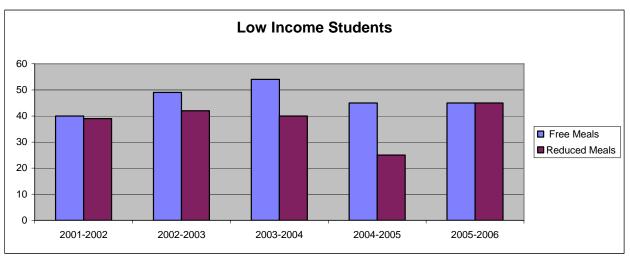
TOTAL Budget Expenditures

\$3,381,837

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/	2003-2004 Actual	% inc/	2004-2005 Actual	% inc/	2005-2006 Budget	% inc/
	71010101	7101001	dec	7101001	dec	7 totalai	dec	1 44901	dec
Enrollment (FTE)*	249.5	272.0	9%	268.5	-1%	250.0	-7%	250.0	0%
Number of Students -									
Free Meals	40	49	23%	54	10%	45	-17%	45	0%
Number of Students -									
Reduced Meals	39	42	8%	40	-5%	25	-38%	45	80%

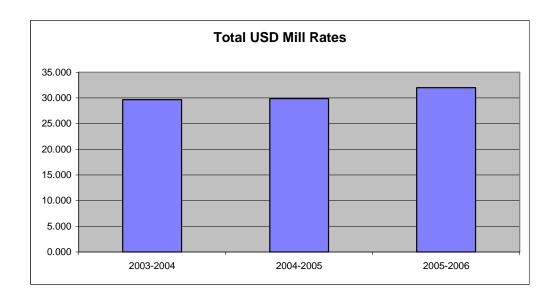




^{*}FTE for state aid and budget authority purposes for general fund.

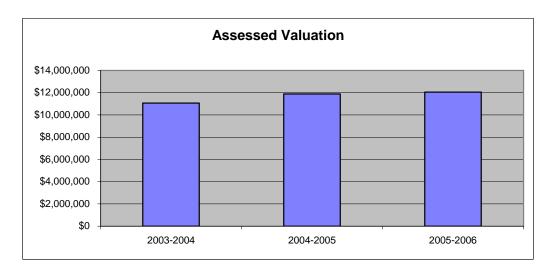
Miscellaneous Information Mill Rates by Fund

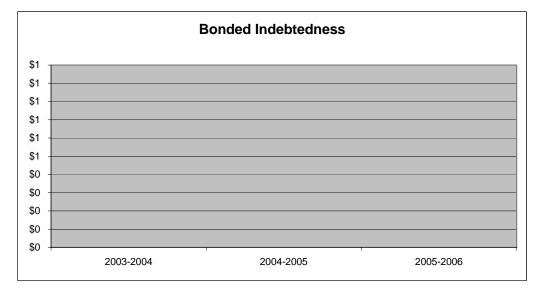
	2003-2004	2004-2005	2005-2006
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	9.665	9.858	11.988
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	29.665	29.858	31.988
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission			
Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget		
Assessed Valuation	\$11,060,458	\$11,882,100	\$12,046,506		
Bonded Indebtedness	0	0	0		





USD# 425 AVERAGE SALARY

2003-04 Actual

2004-05 Actual

2005-06 Contracted

	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.9	193,505	66,726	2.9	190,833	65,804	2.9	196,558	67,779
Teachers (Full Time)	18.6	714,227	38,399	18.6	745,837	40,099	18.6	777,001	41,774
Other Certified (Licensed) Personnel	5.2	107,383	20,651	5.2	110,560	21,262	5.2	110,560	21,262
Classified Personnel	12.5	311,392	24,911	12.5	320,733	25,659	12.5	33,035	2,643
Substitutes/Temporary Help	XXXXXXX	38,216	XXXXXXXXXX	XXXXXXX	36,123	XXXXXXXXXX	XXXXXXX	35,000	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

^{*}FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. *Generally* FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

^{**}FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

^{***}Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

^{****}Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - o Reading
 - o Mathematics
 - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses